

Fiscal Note

Fiscal Services Division



HF 2108 – County Assessor Notice (LSB 5198HV)
Analyst: Dwayne Ferguson (Phone: (515) 281-6561) (dwayne.ferguson@legis.iowa.gov)
Fiscal Note Version – New

Description

House File 2108 deals with notifications related to changes in property tax assessments. This Bill strikes language permitting local assessors, county auditors, and local boards of review to provide notice to taxpayers by publication of valuation changes affecting whole classes of taxpayers. As a result, individually mailed notifications are required. The deadline for filing protests is extended from October 25 to November 15, and the local board of review's session to hear protests is delayed by almost a month to November 10 through December 10.

Assumptions

- The changes in this Bill do not affect equalization orders by the Department of Revenue.
- Approximately 40 jurisdictions annually must provide notices.
- Publication costs vary from \$50 to \$150 depending on the number of newspapers used and rates charged. Annual publication costs are approximately \$4,000 for 40 jurisdictions.
- Mailed notices cost between \$1,000 and \$4,500 per county. The midpoint of \$2,500 will be used for the estimate.
- Delaying protest deadlines and the local board of review session will not change costs.

Fiscal Impacts

There will be no impact on the State General Fund. All totaled, counties annually will pay approximately \$100,000 for mailed notices instead of \$4,000 for published notices.

Sources

Department of Revenue
Iowa State Association of Counties

/s/ Holly M. Lyons

February 11, 2014

The fiscal note for this bill was prepared pursuant to **Joint Rule 17** and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.
